**REMARKS**

Applicants hereby request reconsideration of the present application in view of the foregoing amendments and the following remarks. The claims containing erroneously transcribed structures have been rewritten properly. Applicants apologize for any confusion caused thereby. The recitation of specific carbohydrate moieties is drawn from the specification at page 7, ll. 7-9. All amendments are made solely for advancing this case toward an appeal for resolution of the pending enablement issue (see below). These amendments are not an acquiescence to the PTO's arguments, and they are not meant as a disclaimer of any subject matter. No new matter is added.

REJECTIONS

Pages 2 and 3 of the present action provide six rejections asserted under the first and second paragraphs of section 112. Points 1 and 4 related to transcription errors introduced in Applicants last amendment to the structures. The subject claims have been re-written. Points 2 and 6 are mooted by deleting the offending terminology. Point 3 is also obviated by the specific recitation of carbohydrate radicals in the independent claims. Point 5 is likewise obviated by the deletion of the structure from claim 14, which allegedly creates an improper dependency.

The only other rejection falls on claims 1-7 and 9-27 for allegedly failing to enable "how to use." Applicants intend to appeal this rejection, and thus do not treat it extensively here; they merely reiterate their previous comments, and add a couple of additional points.

One basis for this rejection is an allegation that the sole utility for the present compounds is as a lisofylline prodrug. The PTO contends, therefore, that enablement of the claims is coextensive with that single utility, and thus compounds that cannot act as lisofylline prodrugs are not enabled. While Applicants disagree with the underlying premise that the sole utility for these compounds is as prodrugs, they have amended the claims to be more in line with the Office's conception. These amendments are made solely to advance an appeal based on another aspect of the rejection: that since lisofylline is not useful for anything, Applicants' prodrugs are not useful for anything. Moreover, Applicants will submit in the next week a declaration under Rule 132, addressing this point. It is respectfully requested that the Office also consider that document.

In addition, Applicants concurrently notice their appeal of this last rejection. In the interest of limiting issues on appeal, Applicants respectfully request that the PTO either acknowledge this rejection as embodying the only outstanding issue or point out with particularity any remaining problems and, perhaps, suggested solutions thereto.

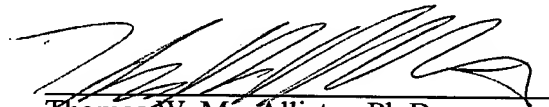
CONCLUSIONS

In view of the foregoing, Applicants submit that the present claims are in condition for appeal of the noted rejection as the sole issue. Should the Examiner have any questions regarding the present application or believe that further discussion will further clarify the issues, the Examiner is invited to contact the undersigned at the number listed below.

Respectfully submitted,

May 27, 1999

Date



Thomas W. MacAllister, Ph.D.

Reg. No. 42,822

FOLEY & LARDNER
Suite 500
3000 K Street, N.W.
Washington, DC 20007-5109
(202) 672-5300